REMARKS

Claims 1-29 and 40-49 were pending. Claims 1, 3, 5, 7, 8, 10, 25, 40 and 41 have been amended. Claim 2 has been cancelled. Applicants thank Examiner Ronald Laneau for the courtesy that he extended during the telephonic interview conducted on July 18, 2005 with Applicants' representatives Robert Sachs and Rimma Budnitskaya. Independent claims 1, 10, 19, 25, 40, 41, 42, and 49 were discussed in view of the prior art of record. As was agreed during the interview, the independent claims overcome the prior art of record.

Applicants have noted a typographical error in the Official Action Summary, which states that claims 1-29 and 40-48 are pending. Applicants would like to point out that they have previously added claims **42-49** by a Supplemental Amendment submitted on December 23, 2004 (emphasis added). Accordingly, claims 1-29 and **40-49** are currently pending (emphasis added).

Per MPEP 713.01 and 37 CFR §1.133, the instant response incorporates the substance of the interview between Applicant's representatives and Examiner.

Response to Rejection Under 35 USC §102(b)

Claims 1-9 stand rejected under 35 U.S.C. § 102(b) as being anticipated by Landry. Applicants respectfully traverse this rejection.

Claim 1 as amended recites:

> *A computer implemented method for tracking charitable donations, said method comprising the steps of:*
>
> *storing in memory data indicative of one or more non-cash donatable items and a tax-deductible valuation associated with each said non-cash donatable item for a current tax year and at least one previous tax year;*
>
> *prompting a user to select one or more of said non-cash donatable items that has been charitably donated in one of said tax years and to indicate the tax year in which the selected non-cash donatable item was donated;*
>
> *retrieving the tax-deductible valuation associated with said selected non-cash donatable item for the indicated tax year from memory; and*

storing said selected non-cash donatable item, indicated tax year and retrieved tax-deductible valuation in said memory in association with each other.

Generally, claim 1 describes a computer-implemented method for recording and tracking charitable donations over a period of one or more years. A user is allowed to select, from a computer memory, a non-cash donatable item and a year in which the item was donated. A tax-deductible valuation associated with the selected non-cash donatable item for the tax year is retrieved. The selected non-cash donatable item, the corresponding tax year and the tax-deductible valuation are stored in a computer memory in association with each other. The claimed invention provides a number of advantages over conventional methods for tracking charitable donations. For example, the claimed invention allows a taxpayer to track charitable donations over a period of multiple years in a computer implemented process.

Landry does not disclose or suggest the claimed invention. Landry discloses a system for paying bills or other voluntary or involuntary obligations of payors (col. 1, lines 5-10). Landry's system is essentially a checkbook register into which a user can categorize various cash and cash-like payments as being voluntary obligations. This process is completely unrelated to the claimed process of determining the tax-deductible value of non-cash donatable items.

More specifically, Landry does not disclose or suggest at least "storing in memory data indicative of one or more **non-cash donatable items** and a **tax-deductible valuation associated with each non-cash donatable item** for a current tax year..", as recited in claim 1 (emphasis added). Indeed, Landry merely stores categories of voluntary obligations, such as charitable donations, church donations, donations to a non-profit organization, or other voluntary payment amounts that are expected to be made (col. 11, lines 30-45). The voluntary obligations in Landry refer to cash donations, unlike in the claimed invention, which stores in memory data indicative of non-cash donatable items. Because Landry is concerned with paying monetary voluntary obligations, which by definition have a tax deductible cash value, there is no need or suggestion in Landry to

store in memory "non-cash donatable items" and a tax-deductible valuation associated with each of these items. Thus, claim 1 is patentable over the cited reference.

Claims 2-9 depend either directly or indirectly from the independent claims 1 and derive their patentability at least in part from the independent claim from which they depend.

Response to Rejection Under 35 USC §103(a)

Claims 10-29 and 40-49 stand rejected under 35 U.S.C. § 103 (a) as being unpatentable over Landry in view of Thomas and Vig. This rejection is respectfully traversed.

Claim 10 recites a system for determining a tax-deductible valuation of charitable non-cash donatable items, comprising:

> ***one or more partner servers having at least one data source where used items are sold, wherein said partner servers are adapted to electronically capture sales data of items sold at said data source;***
> *a sales history database for storing the sales data of used items; and*
> *a system server adapted to:*
> *periodically receive the captured sales data from the partner servers,*
> *determine a tax-deductible valuation of the used items based on the aggregate sales data of the used items,*
> *receive a user selection of a used item that has been charitably donated and a year in which the item was donated,*
> *retrieve a tax-deductible valuation associated with the selected donated item for the indicated tax year, and*
> *provide the tax-deductible valuation to the user.*

(Emphasis added). Generally, amended claim 10 includes a system for electronically capturing sales data of used items from data sources, determining a tax-deductible valuation of used items based on the sales data of the used items, and providing the tax-deductible valuation to the user. Each of claims 40 and 41 recite "receiving, over a communication network, from an on-line marketplace selling used items, sales data of the used items..."

Landry does not disclose or suggest the claimed invention, as recited in claim 10. Landry does not disclose or suggest "receive a user selection of a used item that has been charitably donated and a year in which the item was donated." As the Examiner

acknowledged, Landry does not teach receiving sales data from partner servers, but cited Vig for the disclosure of this claimed feature.

The addition of Vig does not cure the deficiency of Landry. Vig merely discloses a method for artwork appraisal by which a predicted price of a target artwork for which appraisal is sought is determined based on the imaginary "normal" artwork by the same artist. Vig neither teaches nor suggests "*one or more **partner servers** ... adapted to **electronically** capture sales data of items sold at said data source*", as claimed (emphasis added). Similarly, Vig does not disclose or suggest the step of "receiving, over a communication network, from an on-line marketplace selling used items, sales data of the used items..." Rather, Vig teaches that once an artwork of a particular artist is sold, sales data is entered **manually** by an operator (see col. 20, lines 53-57) (emphasis added).

Although Thomas discloses determining a tax-deductible valuation of the used items based on the aggregate sales data of the used items, the combination of Landry, Thomas, and Vig does not disclose the claimed invention because neither references discloses at least "*one or more partner servers ... adapted to **electronically** capture sales data of items sold at said data source.*"

In addition, Applicants traverse the Examiner's assertion that it would have been obvious "to employ the step of Vig to collect sales data efficiently to make accurate valuations." Again, Vig teaches that once an artwork of a particular artist is sold, sales data is entered **manually** by an operator (emphasis added). Vig does not enable (and thus does not disclose) any mechanism for capturing sales data electronically. Indeed, the very confidential nature of the art business discourages public dissemination of information regarding prior sales of art work. Thus, a person of ordinary skill in the art would not be motivated to turn to Vig and combine it with Thomas and Landry since Vig does not enable capturing sales data electronically.

Since neither of the references contains any teachings, suggestion or motivation to combine one with the other, either explicitly or implicitly, claims 10, 40, and 41 are patentable over the cited references.

Claim 19 describes a computer implemented method for tracking charitable donations. The claimed invention, as recited in claim 19, includes calculating the total

tax-deductible valuation associated with all selected items and other non-cash item donations; determining whether said tax-deductible valuation is sufficient to require filling out IRS Non-cash Charitable Contributions form; and informing the user if IRS Non-cash Charitable Contributions form is required.

Neither Landry, Thomas or Vig disclose or suggest the claimed invention. Landry does not disclose or suggest at least "determining whether said tax-deductible valuation is sufficient to require filling out IRS Non-cash Charitable Contributions form," as recited in claim 19, as Landry has nothing to do with tax preparation. Neither Thomas nor Vig cure the deficiency of Landry. Although Thomas discloses determining tax-deductible valuation based on the sales data, there is no disclosure in Thomas with respect to whether said tax-deductible valuation is sufficient to require filling out the IRS Non-cash Charitable Contributions form. Further, given that Vig in particular has nothing to do with taxes and determining tax deductions, one of skill in the art would not consider Vig to be analogous art with sufficiently relevant teachings, nor would one be motivated to combine Vig with any of the other references. Since neither of the references contains any teachings, suggestion or motivation to combine one with the other, either explicitly or implicitly, claim 19 is patentable over the cited references.

The claimed invention, as recited in claim 25, recites the steps of updating memory with data indicative of one or more donations and a tax-deductible value associated with each said donation for the current tax year and storing the current year tax-deductible value, the donated item and the current tax year in association with each other.

Neither Landry, Thomas or Vig disclose or suggest the claimed invention. Landry does not disclose or suggest at least "updating said memory with a second set of data indicative of one or more non-cash donatable items and a tax-deductible value associated with each said non-cash donatable item for said current tax year," as recited in claim 25. As was previously discussed, Landry merely stores categories of voluntary obligations to be made. Neither Thomas nor Vig cure the deficiency of Landry. Although Thomas discloses determining tax-deductible valuation based on the sales data, there is no disclosure in Thomas with respect updating the memory with data indicative

of one or more non-cash donatable items." Further, as was previously discussed, given that Vig in particular has nothing to do with taxes and determining tax deductions, one of skill in the art would not consider Vig to be analogous art with sufficiently relevant teachings, nor would one be motivated to combine Vig with any of the other references. Since neither of the references contains any teachings, suggestion or motivation to combine one with the other, either explicitly or implicitly, claim 25 is patentable over the cited references.

Claim 42 describes a computer-implemented method for electronically preparing an income tax return. The claimed invention, as recited in claim 42, includes receiving donation information identifying an item for which a non-cash charitable donation has been made, determining a tax deductible valuation for the donated item using an electronic database storing tax deductible valuation information for a plurality of items, and electronically transmitting the tax deductible valuation to the income tax preparation application. Claim 49 recites a system adapted to perform the steps of claim 42.

Neither Landry, Thomas or Vig disclose or suggest the claimed invention. Landry does not disclose or suggest at least "electronically transmitting the tax deductible valuation to the income tax preparation application," as recited in claim 42. Neither Thomas nor Vig cure the deficiency of Landry. Although Thomas discloses determining tax-deductible valuation based on the sales data, there is no disclosure in Thomas that the tax deductible valuation is transmitted electronically to the income tax preparation application. Further, given that Vig in particular has nothing to do with taxes and determining tax deductions, one of skill in the art would not consider Vig to be analogous art with sufficiently relevant teachings, nor would one be motivated to combine Vig with any of the other references. Since neither of the references contains any teachings, suggestion or motivation to combine one with the other, either explicitly or implicitly, claims 42 and 49 are patentable over the cited references.

Claims 20-24, 26-29, and 43-48 depend either directly or indirectly from independent claims 1, 10, 19, 25, 40, 41, and 42 and derive their patentability at least in part from the independent claim from which they depend.

Conclusion

For the above reasons, Applicants respectfully submit that claims 1, 3-29, and 40-49 are allowable over the cited art of record and respectfully request that the Examiner allow the case.

Respectfully submitted,
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By: _____

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